



General Assembly

January Session, 2013

## ***Amendment***

LCO No. 5910

**\*SB0020305910SR0\***

Offered by:

SEN. KISSEL, 7<sup>th</sup> Dist.

To: Subst. Senate Bill No. 203

File No. 242

Cal. No. 205

### ***"AN ACT CONCERNING PROPERTY TAX EXEMPTIONS FOR RENEWABLE ENERGY SOURCES."***

1 Strike everything after the enacting clause and substitute the  
2 following in lieu thereof:

3 "Section 1. Subdivision (57) of section 12-81 of the general statutes is  
4 repealed and the following is substituted in lieu thereof (*Effective from*  
5 *passage and applicable to assessment years commencing on and after October*  
6 *1, 2013*):

7 (57) [(a)] (A) Any Class I renewable energy source, as defined in  
8 section 16-1, or [any] hydropower facility described in subdivision (27)  
9 of subsection (a) of section 16-1, installed for the generation of  
10 electricity for private residential use or on a farm, as defined in  
11 subsection (q) of section 1-1, provided such installation occurs on or  
12 after October 1, 2007, and further provided such installation is for a  
13 single family dwelling, a multifamily dwelling consisting of two to  
14 four units or a farm, or any passive or active solar water or space  
15 heating system or geothermal energy resource;

16     (B) For assessment years commencing on and after October 1, 2013,  
17     any Class I renewable energy source, as defined in section 16-1,  
18     hydropower facility described in subdivision (27) of subsection (a) of  
19     section 16-1, or solar thermal or geothermal renewable energy source,  
20     installed for generation or displacement of energy, provided (i) such  
21     installation occurs on or after January 1, 2010, (ii) such installation is  
22     for commercial or industrial purposes, (iii) the nameplate capacity of  
23     such source or facility does not exceed the load for the location where  
24     such generation or displacement is located, and (iv) such source or  
25     facility is located in a distressed municipality, as defined in section 32-  
26     9p, with a population between one hundred twenty-five thousand and  
27     one hundred thirty-five thousand;

28     (C) For assessment years commencing on and after October 1, 2013,  
29     any municipality may, upon approval by its legislative body or in any  
30     town in which the legislative body is a town meeting, by the board of  
31     selectmen, abate up to one hundred per cent of property tax for any  
32     Class I renewable energy source, as defined in section 16-1,  
33     hydropower facility described in subdivision (27) of subsection (a) of  
34     section 16-1, or solar thermal or geothermal renewable energy source,  
35     installed for generation or displacement of energy, provided (i) such  
36     installation occurs (I) between January 1, 2010, and December 31, 2013,  
37     for such source or facility located in a municipality with a population  
38     of fifty thousand or greater, or (II) on or after January 1, 2010, for such  
39     source or facility located in a municipality with a population under  
40     fifty thousand, (ii) such installation is for commercial or industrial  
41     purposes, (iii) the nameplate capacity of such source or facility does  
42     not exceed the load for the location where such generation or  
43     displacement is located, and (iv) such source or facility is not located in  
44     a municipality described in subparagraph (B) of this subdivision;

45     (D) For assessment years commencing on and after October 1, 2014,  
46     any Class I renewable energy source, as defined in section 16-1,  
47     hydropower facility described in subdivision (27) of subsection (a) of  
48     section 16-1, or solar thermal or geothermal renewable energy source,

49 installed for generation or displacement of energy, provided (i) such  
 50 installation occurs on or after January 1, 2014, (ii) is for commercial or  
 51 industrial purposes, (iii) the nameplate capacity of such source or  
 52 facility does not exceed the load for the location where such generation  
 53 or displacement is located, and (iv) such source or facility is not  
 54 located in a municipality with a population under fifty thousand;

55 [(b)] (E) Any person claiming the exemption provided in this  
 56 subdivision for any assessment year shall, on or before the first day of  
 57 November in such assessment year, file with the assessor or board of  
 58 assessors in the town in which such hydropower facility, Class I  
 59 renewable energy source, solar thermal or geothermal renewable  
 60 energy source or passive or active solar water or space heating system  
 61 or geothermal energy resource is located, a written application  
 62 claiming such exemption. Failure to file such application in the manner  
 63 and form as provided by such assessor or board within the time limit  
 64 prescribed shall constitute a waiver of the right to such exemption for  
 65 such assessment year. Such application shall not be required for any  
 66 assessment year following that for which the initial application is filed,  
 67 provided if such hydropower facility, Class I renewable energy source,  
 68 solar thermal or geothermal renewable energy source or passive or  
 69 active solar water or space heating system or geothermal energy  
 70 resource is altered in a manner which would require a building permit,  
 71 such alteration shall be deemed a waiver of the right to such  
 72 exemption until a new application, applicable with respect to such  
 73 altered source, is filed and the right to such exemption is established as  
 74 required initially;"

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage and applicable to assessment years commencing on and after October 1, 2013</i>	12-81(57)